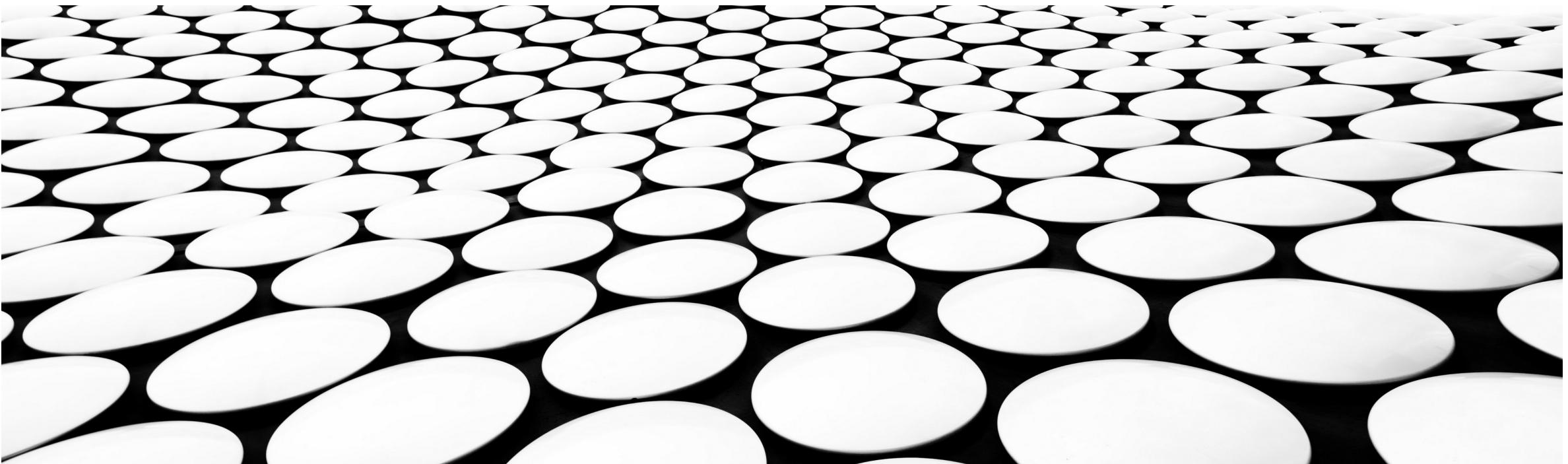




BRSR REPORTING IN THE IT INDUSTRY: OPPORTUNITIES AND GAPS



BRSR – A QUICK RECAP

- Introduced by SEBI in 2021; mandatory for top 1000 listed companies
- Structured ESG reporting replacing BRR
- Covers 3 sections:
 - 1.General disclosures
 - 2.Management & process disclosures
 - 3.Principle-wise performance (9 NGRBC principles)
- Aligned with global frameworks (GRI, SASB, TCFD, UN SDGs)



WHY BRSR MATTERS TO THE IT SECTOR

- Increasing demand for ESG transparency from global clients and investors
- Reputation-driven industry: sustainability = competitive edge
- High employee turnover → focus on Principle 3 (Employee Well-being)
- Growing regulatory oversight & investor scrutiny

ESG Reporting = Talent Magnet + Global Market Enabler



■ **Digitalization for ESG:** Leverage internal tech for efficient data capture &

KEY OPPORTUNITIES FOR IT COMPANIES

reporting

■ **Low Environmental Footprint:** Easier to showcase green metrics (energy, e-

waste mgmt)

■ **Strong Governance Models:** Mature corporate governance practices

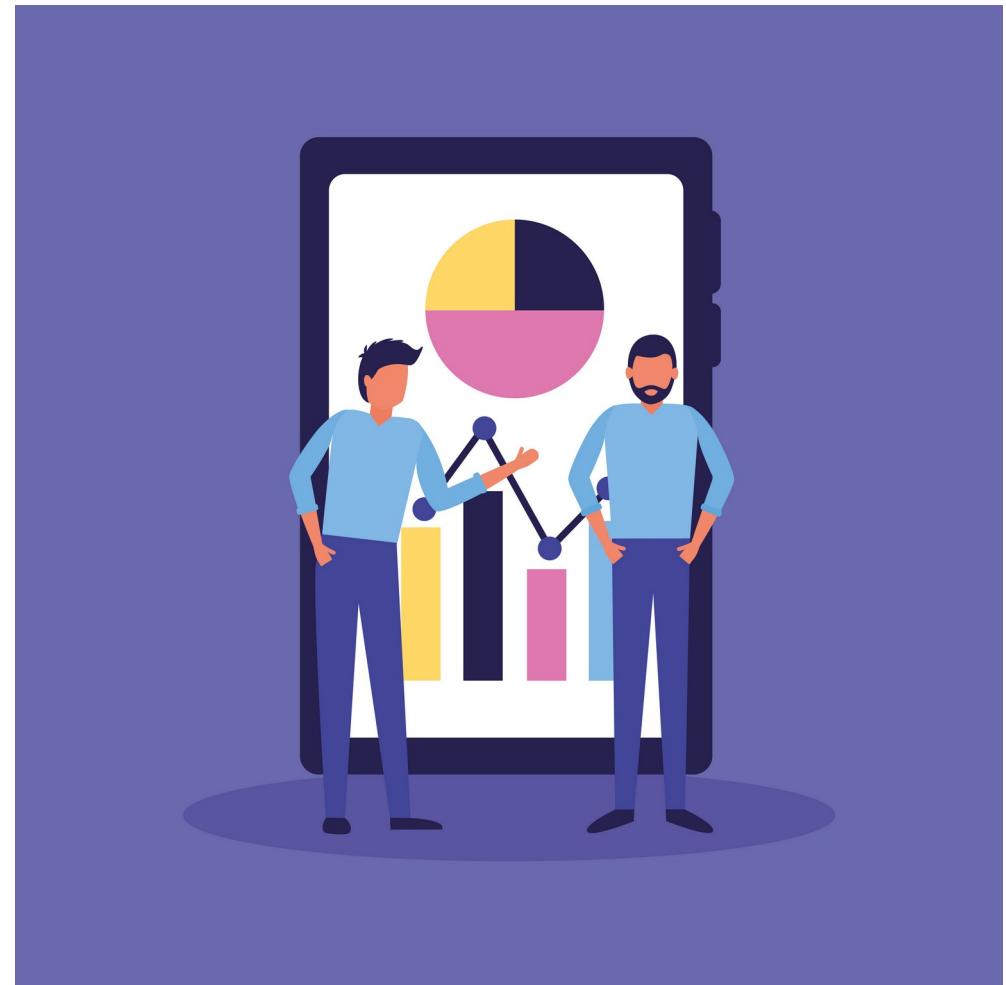
■ **Global Client Alignment:** Match with global ESG norms to unlock outsourcing

opportunities

■ **Employee Engagement:** Showcase DEI initiatives, wellness, and skilling

MAJOR GAPS AND CHALLENGES

- **Lack of ESG Materiality Mapping**
- **Data Silos:** ESG-related data spread across departments
- **Limited Awareness of NGRBC Principles**
- **Overfocus on E, Underserved S & G**
- **No External Assurance** on reported data





BRIDGING THE GAPS – RECOMMENDED ACTIONS

- Conduct **BRSR Gap Assessments**
- Integrate ESG into **corporate strategy and internal audits**
- Build **cross-functional ESG task forces**
- Invest in **digital ESG platforms**
- Upskill leadership & sustainability teams
- Partner with **third-party certifiers (like SGS, DNV, etc.)**

CONCLUSION

- IT companies are uniquely positioned to lead BRSR adoption
- Turning compliance into a **strategic ESG advantage**
- Embrace transparency, build stakeholder trust, and lead responsibly
- "**BRSR Reporting** is not a burden—it's an opportunity to future-proof your brand."